

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re: AUDIOCOM, LLC, A CORPORATION

§ Case No. 15-11680-ABL

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Brian Shapiro, chapter 7 trustee, submits this Final Account,  
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$40.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>\$0.00</u>
Total Distribution to Claimants: <u>\$747,682.09</u>	Claims Discharged Without Payment: <u>\$3,774,027.91</u>
Total Expenses of Administration: <u>\$82,438.26</u>	

3) Total gross receipts of \$ 830,120.35 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$830,120.35 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	0.00	82,438.26	82,438.26	82,438.26
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	55,311.25	4,569,702.86	4,518,836.00	747,682.09
<b>TOTAL DISBURSEMENTS</b>	\$55,311.25	\$4,652,141.12	\$4,601,274.26	\$830,120.35

4) This case was originally filed under Chapter 7 on March 26, 2015.  
The case was pending for 42 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 09/24/2018 By: /s/Brian Shapiro  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 –GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
Various Claims against Former Principals, etc.	1249-000	5,000.00
Net Recoveries from Litigation with Centurylink	1249-000	825,120.35
<b>TOTAL GROSS RECEIPTS</b>		<b>\$830,120.35</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
<b>TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES</b>			<b>\$0.00</b>

**EXHIBIT 3 –SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
		None				
<b>TOTAL SECURED CLAIMS</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee Compensation - Brian Shapiro	2100-000	N/A	44,756.02	44,756.02	44,756.02
Trustee Expenses - Brian Shapiro	2200-000	N/A	2,231.13	2,231.13	2,231.13
Other - ATKINSON LAW ASSOCIATES, P.C.	3210-000	N/A	22,214.00	22,214.00	22,214.00
Other - ATKINSON LAW ASSOCIATES, P.C.	3220-000	N/A	888.30	888.30	888.30

Other - PAUL HEALEY	3410-000	N/A	1,200.00	1,200.00	1,200.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - PAUL HEALEY	3410-000	N/A	500.00	500.00	500.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	1,301.33	1,301.33	1,301.33
Other - Rabobank, N.A.	2600-000	N/A	1,119.40	1,119.40	1,119.40
Other - Rabobank, N.A.	2600-000	N/A	1,233.48	1,233.48	1,233.48
Other - Rabobank, N.A.	2600-000	N/A	1,154.61	1,154.61	1,154.61
Other - Rabobank, N.A.	2600-000	N/A	1,114.52	1,114.52	1,114.52
Other - Rabobank, N.A.	2600-000	N/A	1,266.48	1,266.48	1,266.48
Other - Rabobank, N.A.	2600-000	N/A	1,072.89	1,072.89	1,072.89
Other - Rabobank, N.A.	2600-000	N/A	1,147.98	1,147.98	1,147.98
Other - Rabobank, N.A.	2600-000	N/A	1,108.12	1,108.12	1,108.12
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		N/A	\$82,438.26	\$82,438.26	\$82,438.26

**EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		N/A	\$0.00	\$0.00	\$0.00

**EXHIBIT 6 –PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
None						
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			\$0.00	\$0.00	\$0.00	\$0.00

**EXHIBIT 7 –GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	American Express Bank, FSB	7100-000	837.25	208.52	0.00	0.00
2	Qwest Communications, nka CenturvLink Comm.	7100-000	N/A	4,518,836.00	4,518,836.00	747,682.09
3	DAVID GOODALE	7100-000	31,600.00	31,975.00	0.00	0.00
4	Ted Shpack	7200-000	10,000.00	10,000.00	0.00	0.00
5	Warren R. Jason	7200-000	N/A	N/A	0.00	0.00
6 -2	Warren R. Jason	7200-000	10,000.00	8,683.34	0.00	0.00
NOTFILED	GREENE ESPEL, PLLP	7100-000	1,441.70	N/A	N/A	0.00
NOTFILED	GREENE ESPEL, PLLP	7100-000	1,432.30	N/A	N/A	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			\$55,311.25	\$4,569,702.86	\$4,518,836.00	\$747,682.09

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 15-11680-ABL

Trustee: (007422) Brian Shapiro

Case Name: AUDIOCOM, LLC, A CORPORATION

Filed (f) or Converted (c): 03/26/15 (f)

§341(a) Meeting Date: 05/01/15

Period Ending: 09/24/18

Claims Bar Date: 11/09/15

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 BANK OF AMERICA BANK ACCOUNT 1647 In debtor's po	40.00	40.00		0.00	FA
2 Various Claims against Former Principals, etc. (u) Debtor has several claims against the former principals and other persons and entities, including avoidance claims. Motion to sell claims to Qwest Comm. filed 9/8/15. Dkt. 32. Order entered 10/21/15. Dkt. 37	0.00	5,000.00		5,000.00	FA
3 Net Recoveries from Litigation with Centurylink (u) Estate entitled to 50% of any net recoveries from litigation involving debtor and Centurylink. Order entered 10-21-15. Dkt. 37	0.00	825,120.35		825,120.35	FA
<b>3 Assets Totals (Excluding unknown values)</b>	<b>\$40.00</b>	<b>\$830,160.35</b>		<b>\$830,120.35</b>	<b>\$0.00</b>

**Major Activities Affecting Case Closing:**

8-1-18 Review for TDR

7-19-18 (BS) court orally granted tfr -

6-12-18 NFR FILED; HRG SET 7-19

6-8-18 TFR FILED

5-29-18 (BS) TFR reviewed, signed and being submitted to UST

5-29-18 (cb) order entered approving comp for Healey

5-25-18 (cb) filed app and order for compensation for Healey

5-24-18 (cb) BS took app and order to UST for signature

4-17-18 (cb) rec'd email from Sam at Healey's office with Final Estate tax return. Need to draft app to pay

3-14-18 - follow up to healey on finzling tax return - awaiting 2017 return - heard from healey he is finalizing

1-24-18 (cb) order entered approving comp for Healey; will pay out of TFR along with final return fees

1-24-18 (cb) filed app for compensation for Healey for 2016 estate return

1/2/18 (cb) Healey doesn't have 2017 tax software yet in order to complete estate taxes

12/29/17 (cb) rec'd signed order for compensation for Healey

12/13/17 (cb) emailed ex parte app for compensation for Healey for 2016 return

11/28/17 (cb) emailed e-sign authorization form to Healey for 2016 estate tax return

11-16-17 (BS) signed 2016 return -need 2017 tax return

7-11-17 (BS) Per Paul need to file tax returns for 2017 so can't close or do TFR until that is done.

7-7-17 (BS) notification of UST regarding receipt of funds

7-7-17 (BS) signed fee app review, emailed back to RA

7-7-17 (BS) reviewed email from RA re supplemental fee app (qd)

# Form 1

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Trustee: (007422) Brian Shapiro

Case Name: AUDIOCOM, LLC, A CORPORATION

Filed (f) or Converted (c): 03/26/15 (f)

§341(a) Meeting Date: 05/01/15

Period Ending: 09/24/18

Claims Bar Date: 11/09/15

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

6-22-17 (BS) email from BS to Healey - Please note that I will soon need to get tax returns filed in this case and figure out any liability.

6-22-17 (BS) email from BS to RA - Wonderful, please get your final fee app done so we can try to rush this one through. Thanks, (Qd)

6-22-17 (BS) email from RA via Doug Marsh - Qwest has received the settlement payment from Defendants.

4-3-17 (BS) reviewed - need to await decision in Adversary case - trial should be forthcoming.

2-22-17 (BS) noted appeal of order on reconsideration, pulled transcript from motion and reviewed misc docs in adversary case, appears the appeal relates to the objection to Qwest's claim and the dismissal with prejudice of such claim - sent email to RA with copy of transcript from original order - The appeal pertains to the denial of goodale defendant's objection to claim in the adversary...court found that they lacked standing and did not reconsider his decision as stated herein. (qd)

1-31-17 (bs) depositino on 1-30-17 appears they are going to file motion to set aside order on sale. spoke with RA re strategy

10-3-16 (BS) email from Cinda Fernald - receipt of email from bs - Thank you very much, Mr. Shapiro. And I apologize for not going through the Estate's counsel to make this request, as I see now that he was copied on your waiver email to Doug Marsh. (qd)

10-3-16 (BS) t/c Cinda Fernald- general counsel of GARVEY SCHUBERT BARER - requested to confirm that I waived privilege - confirmed by email

9-30-16 (BS) email from C. Fernald re waiver of privilege

9-26-16 (BS) email confirmatino from Sean (qd) = Confirmed receipt. Thank you. (qd)

9-26-16 (BS) email to Sean with waiver (qd)

9-26-16 (bs) t/c Sean Clerger of Arent Fox - subpoena from Quest Communication - wanted confirmation that I waived the privilege

8/23/16 (cb) Healey's check cut and mailed

8/17/16 (cb) order entered approving compensation for Healey

8/8/16 (cb) filed app for compensation for Healey

7/27/16 (cb) order entered employing Healey

7/25/16 (cb) filed ex parte app to employ Healey

6/13/16 (cb) rec'd 2015 estate tax returns; sent back e-file authorization to Healey

5-16-16 - email from B Shap to D Marsh re atty client privilege waiver (Qd)

5-16-16 email from D MARsh re atty client pribledge waiver (qd)

5-16-16 - email from R Atkinson re ok to waive priv (qd)

5-16-16 - email from BS to RA re request for opinion on waive pri (qd)

12/1/15 (cb) order entered approving Atkinson's fees and expenses; per order, RA to get \$2000 from TFR, however, if estate rec's more money then the balance will be paid through an amended TFR.

10-23-15 (cd) Recv'd Ck # 332467 for \$5,000.00 from Armstrong Teasdale via Robert Atkinson. Gave to CB.

10/21/15 (cb) order entered approving motion to sell a/r's to Qwest; per order estate can't close until 6/2016, Qwest might be collecting another \$200 - 300k

9-8-15 (BS) review motion to sell and dec in support of sale to Qwest - sign and return to R. atkinson via email (qd)

7/13/15 (cb) UPDATE: Atkinson waiting for response from Qwest re purchase of claims against principal

5/29/15 Meeting Results: CONCLUDED ASSET: CLAIMS AGAINST PRINCIPAL

5/1/15 Meeting Results: CONTINUED TO 5/29 @ 11 FOR LIST OF DOCS

4-29-15 - (BS) t/c Cathy at D-M; representing Quest and Century Linking -

4-29-15 (BS) t/c J. Shea forwarded him petition; he will review information (qd)

4-27-15 (BS) email from Robert to BS re reviewing case (qd)

4-27-15 (BS) email to Robert and Cathy re inquiring into case (qd)

4-25-15 - (BS) spoke with Jim Shea and inquired about being local counsel for D-M, in avoidance actions in this case, told him I don't know anything about it.

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 15-11680-ABL

Trustee: (007422) Brian Shapiro

Case Name: AUDIOCOM, LLC, A CORPORATION

Filed (f) or Converted (c): 03/26/15 (f)

§341(a) Meeting Date: 05/01/15

Period Ending: 09/24/18

Claims Bar Date: 11/09/15

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=§554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

Initial Projected Date Of Final Report (TFR): May 31, 2016

Current Projected Date Of Final Report (TFR): June 8, 2018 (Actual)



## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 15-11680-ABL  
**Case Name:** AUDIOCOM, LLC, A CORPORATION

**Trustee:** Brian Shapiro (007422)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*1566 - Checking Account  
**Blanket Bond:** \$5,000,000.00 (per case limit)  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*9621

**Period Ending:** 09/24/18

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
10/26/15	{2}	Armstrong Teasdale	Turnover of sale proceeds per order entered 10/21/15. Dkt. 37	1249-000	5,000.00		5,000.00
10/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,990.00
11/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,980.00
12/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,970.00
01/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,960.00
03/01/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,950.00
03/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,940.00
04/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,930.00
05/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,920.00
06/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,910.00
07/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,900.00
08/23/16	101	PAUL HEALEY	Accountant fees per order entered 8/17/16. Dkt. 87	3410-000		500.00	4,400.00
08/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,390.00
09/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,380.00
10/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	4,370.00
06/30/17	{3}	Century Telephone Enterprises	Turnover of 50% of litigation recovery per order entered 10-21-15. Dkt. 37	1249-000	825,120.35		829,490.35
08/17/17	102	ATKINSON LAW ASSOCIATES, LTD.	Attorney fees per order entered 8-10-17. Dkt. 118	3210-000		22,214.00	807,276.35
08/17/17	103	ATKINSON LAW ASSOCIATES, LTD.	Attorney expenses per order entered 8-10-17. Dkt. 118	3220-000		888.30	806,388.05
08/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,301.33	805,086.72
09/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,119.40	803,967.32
10/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,233.48	802,733.84
11/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,154.61	801,579.23
12/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,114.52	800,464.71
01/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,266.48	799,198.23
02/28/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,072.89	798,125.34
03/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,147.98	796,977.36
04/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,108.12	795,869.24
07/31/18	104	Brian Shapiro	Dividend paid 100.00% on \$44,756.02, Trustee Compensation; Reference:	2100-000		44,756.02	751,113.22
07/31/18	105	Brian Shapiro	Dividend paid 100.00% on \$2,231.13, Trustee Expenses; Reference:	2200-000		2,231.13	748,882.09
07/31/18	106	PAUL HEALEY	Dividend paid 100.00% on \$1,200.00,	3410-000		1,200.00	747,682.09

Subtotals :                      \$830,120.35                      \$82,438.26

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 15-11680-ABL  
**Case Name:** AUDIOCOM, LLC, A CORPORATION  
**Taxpayer ID #:** \*\*-\*\*\*9621  
**Period Ending:** 09/24/18

**Trustee:** Brian Shapiro (007422)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*1566 - Checking Account  
**Blanket Bond:** \$5,000,000.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			Accountant for Trustee Fees (Other Firm); Reference:				
07/31/18	107	Qwest Communications, nka CenturvLink Comm.	Dividend paid 16.54% on \$4,518,836.00; Claim# 2; Filed: \$4,518,836.00; Reference:	7100-000		747,682.09	0.00

<b>ACCOUNT TOTALS</b>	<b>830,120.35</b>	<b>830,120.35</b>	<b>\$0.00</b>
Less: Bank Transfers	0.00	0.00	
<b>Subtotal</b>	<b>830,120.35</b>	<b>830,120.35</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$830,120.35</b>	<b>\$830,120.35</b>	

Net Receipts :	830,120.35
Net Estate :	\$830,120.35

	Net Receipts	Net Disbursements	Account Balances
<b>TOTAL - ALL ACCOUNTS</b>			
Checking # *****1566	830,120.35	830,120.35	0.00
	<b>\$830,120.35</b>	<b>\$830,120.35</b>	<b>\$0.00</b>